

**DEPARTMENT OF ENVIRONMENTAL MANAGEMENT
RESTRICTED REVENUE ACCOUNTS
PERFORMANCE AUDIT
FISCAL YEAR ENDED JUNE 30, 1999**

**DEPARTMENT OF ADMINISTRATION
BUREAU OF AUDITS
ONE CAPITOL HILL
PROVIDENCE, RI 02908-5889**



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
BUREAU OF AUDITS
One Capitol Hill
Providence, R.I. 02908-5889
TEL #: (401) 222-2768
FAX #: (401) 222-3973

Department of Environmental Management

RESTRICTED REVENUE ACCOUNTS

Performance Audit

Fiscal Year Ended June 30, 1999

EXECUTIVE SUMMARY

The Department of Environmental Management (DEM) needs to improve documentation to support personnel charges, allocations, and adjustments to the various restricted accounts in order to ensure that resource use is consistent with laws and regulations.

DEM should follow procedures as described in Section A-16 of the Department of Administration's Procedural Handbook for the reporting, accounting, and collecting of penalties and fines assessed to violators of environmental laws and regulations. Improved coordination and communication between the Office of Management Services and the other DEM offices involved would help facilitate this process. Consideration should be given to computerizing the current manual process used for recording consent agreement payments.

DEM management needs to take action in the Underground Storage Registration program to ensure that the necessary information to manage and monitor the program is available from the current database software. The monitoring of this program needs to be improved to ensure that billing notices go out in a timely manner, outstanding registrations due are collected, and late penalties are assessed and collected in accordance with established procedures.

Management should go forward with its goal to develop a computerized reporting and issuing system with an online component for fishing and hunting licenses. This should make the overall system more efficient and improve DEM management reporting and controls.

The Governor's Advisory Committee for the National Heritage Preservation Commission does not currently have the required membership of seven. Also, several loan agreements made by the Commission did not follow the terms as described in the Commission's rules and regulations.

DEM should prepare and submit the annual report for the Water and Air Protection Program to the appropriate General Assembly staff in accordance with Section 42-17.1-2 of the R.I. General Laws.

DEM should prepare and adopt rules and regulations for the Environmental Response Fund to comply with the law and strengthen controls to ensure program objectives are met.

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT
RESTRICTED REVENUE ACCOUNTS
PERFORMANCE AUDIT
FISCAL YEAR ENDED JUNE 30, 1999

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STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
BUREAU OF AUDITS
One Capitol Hill
Providence, R.I. 02908-5889
TEL #: (401) 222-2768
FAX #: (401) 222-3973

June 7, 2001

Jan Reitsma, Director
Department of Environmental Management
235 Promenade Street
Providence, RI 02908

Dear Mr. Reitsma:

We have completed our performance audit of the Department of Environmental Management, Restricted Revenue Accounts, for the fiscal year ended June 30, 1999. Our audit was conducted in accordance with Sections 35-7-3 and 35-7-4 of the R.I. General Laws.

The findings and recommendations included herein have been discussed with management and we have considered their comments in the preparation of our report. Managements' responses to our recommendations are included in this report. In accordance with Section 35-7-4 of the R.I. General Laws, we will review the status of the department's corrective action plan within six months.

Sincerely,

Stephen M. Cooper, CFE, CGFM
Chief, Bureau of Audits

SMC:pb

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT
RESTRICTED REVENUE ACCOUNTS
PERFORMANCE AUDIT
FISCAL YEAR ENDED JUNE 30, 1999

INTRODUCTION

Objectives, Scope, and Methodology

We have conducted a performance audit of the Department of Environmental Management, Restricted Revenue Accounts for the fiscal year ended June 30, 1999. Our objectives were to determine compliance with laws and regulations and if management administered the programs funded with the restricted revenues by acquiring, protecting, and using resources economically and efficiently.

Our audit was made in accordance with the *Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors and included such tests of the accounting records and such auditing procedures as we considered necessary in the circumstances.

We evaluated the internal control structure of the programs and reviewed the procedures used for collecting the various fees for licenses, registrations, assessments, and penalties. We also reviewed procedures used to authorize and document the expenditures for the various programs including personnel and contractual obligations. The formulation of the findings and recommendations contained in this report were based on our review and analysis of state laws and regulations and our interviews with personnel and tests of the effectiveness of policies and procedures followed to ensure compliance with applicable laws, regulations, and procedures.

The findings and recommendations included herein have been discussed with management, and we have considered their comments in the preparation of our report. Managements' responses to our recommendations are included in this report.

Background

Chapter 42-17.1 of the R.I. General Laws established the Department of Environmental Management (DEM) within the executive branch of state government. DEM is responsible for protecting, managing, and restoring the natural resources of the state. Funding is through general revenue appropriations, federal funds, restricted funds, and transfers for debt service.

The restricted funds are designated by statute for specific purposes and any unexpended balances at year-end are carried forward to be available for those purposes in the next year. The restricted funds are used for purposes that include oil spill prevention and response, environmental and emergency response, water and air protection, forestry, underground storage tanks, boating, fishing, and hunting. The following is a summary of the 19 restricted revenue accounts that were reviewed and the activity for the fiscal year ended June 30, 1999.

Beginning Balance (July 1, 1998)	\$ 7,198,316.74
Receipts	<u>7,537,628.04</u>
Available Funds	14,735,944.78
Less Expenditures	<u>5,680,646.27</u>
Ending Balance (June 30, 1999)	<u>\$ 9,055,298.51</u>

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT
RESTRICTED REVENUE ACCOUNTS
PERFORMANCE AUDIT
FISCAL YEAR ENDED JUNE 30, 1999

FINDINGS AND RECOMMENDATIONS

Personnel Costs/Allocations

The Department of Environmental Management (DEM) maintains a cost allocation system that distributes personnel costs to general revenue and to federal and restricted accounts. We reviewed timecards, cost centers charged, adjustment vouchers, and supporting documentation for percentage allocations, and we obtained oral explanations from section chiefs and financial and budget staff.

However, we were able to determine that personnel costs charged to the various restricted accounts were reasonable. We found the following instances where cost allocations were not supported.

- **Trout Stamp Fund:** An employee performing natural resource functions as a biologist in the Office of Planning and Development had an entire year's wages adjusted to the Trout Stamp account. Further review determined that this employee performed little effort toward the purpose of this fund.
- **Water and Air Protection Program:** An employee performing system analyst functions was originally paid from the Management Services - Information Management account and later had his entire year's wages adjusted to the Water and Air Protection Program. Further review determined that this employee devoted most of his time and effort to work with a specific computer system in the program. The Chief of Management Services agreed that the employee spent approximately 65 percent of his time on this program.

- **Hunting and Fishing Licenses:** The Hunting and Fishing license clerk originally had her time allocated to the restricted account for Boating Registration 1721-80100. All of her wages were transferred to the Hunting and Fishing License restricted accounts. This was a proper allocation since she spends all of her time performing these functions. However, we noted that a portion of her wages were adjusted twice in error causing the expense to be overstated in the Hunting and Fishing and understated in the Boating therefore affecting the carry forward balances in these restricted accounts. We informed the Chief of Management Services of this error and it is his intent to correct this situation.

Recommendations

1. Ensure that there is adequate documentation to support personnel charges, allocations, and adjustments to the various restricted accounts.

Managements' Response:

Agree

2. Submit adjustment vouchers to the Office of Accounts and Control to correct the carry forward balances in the Hunting and Fishing licenses and the Boating Registration accounts due to the duplicate adjustment that was made.

Managements' Response:

Agree

Accounts Receivable/Environmental Fines and Penalties

Section A-16 of the Department of Administration's Procedural Handbook requires that departments and agencies report their accounts receivable to the Office of Accounts and Control in order for the state to maintain central control accounts and to ensure that there are collection procedures in place for monies due the state. It is the responsibility of the departments and agencies to keep detailed records of accounts receivable, reconcile their records with those maintained by the Office of Accounts and Control, and to follow at least the minimum collection procedures outlined, in addition to any other departmental procedures.

DEM receives payments for fines and penalties that have been levied against the parties responsible for violations of environmental laws and regulations. Consent agreements are entered into between the department and the violator that detail the dollar amounts and terms of payment. The Environmental Response Fund and the Water and Air Protection Program are the two programs funded from these types of payments.

The Office of Management Services provides support to the regulatory function and is responsible for tracking penalties, fines, and collection procedures. An accounts receivable ledger is maintained by program and shows the original amount due and the payments made for each individual agreement. We reviewed this ledger and selected 11 transactions in the restricted accounts that still had outstanding balances but had no payment activity for 2 to 8 years. The accounts receivable ledger showed approximately \$375,000 due on these accounts not including administrative penalties as specified in the consent agreements. Administrative penalties range from \$500 per week to \$5,000 per day for non-compliance with corrective actions as well as payment terms. If these amounts are applied to the accounts receivable balances, the amount due to the state would increase dramatically but the probability of collecting it is uncertain.

There was little evidence of significant follow-up activity in any files that had older agreements. Amounts were not reported to the Office of Accounts and Control, an aging of the accounts receivable had not been done, nor were the consent agreements reviewed when payments were received. Management Services informed us that they are in the process of revising procedures to ensure that all state requirements related to accounts receivable are met. In addition, we were informed these procedures would include coordination with other DEM offices responsible for the legal and regulatory aspects.

Recommendations

3. Comply with Section A-16 of the Department of Administration's Procedural Handbook.

Managements' Response:

Agree

Recommendations – Cont'd

4. Ensure that there is coordination between the Office of Management Services and other DEM offices involved in the process so that information relating to consent agreements, payment schedules, and any changes is available when payments are received and reviewed.

Managements' Response:

Agree

5. Consider computerizing the current manual process for accounts receivable that would allow for improved reporting and monitoring.

Managements' Response:

Agree

Underground Storage Tank Registration

DEM is responsible for the registration of all underground storage tanks in the State of Rhode Island. The Office of Waste Management and Underground Storage Tank Management maintains a database listing each individual owner(s). We requested summary reports detailing amounts billed, collected, and outstanding balances for the fiscal year ended June 30, 1999 and were informed that the software, provided by the US Environmental Protection Agency several years ago, is unable to generate these types of reports.

This lack of information and difficulty working with the software appears to be contributing to the following:

- Difficulty in getting registration billings out timely;
- Lack of monitoring of outstanding registration fees due;
- Lack of assessment of late payment penalties (as required by procedures); and

- Lack of compliance with Section A-16 of the State Procedural Handbook for Accounts Receivable.

Section 8.09 (A) of the department's regulations states that "during the first quarter of each fiscal year (July 1 to September 30) the Department shall send renewal notices and invoices for payment and that each owner/operator shall return the invoice with payment of fees no later than 45 days from the date of said notices and invoices." For the fiscal year ended June 30, 1999, the department sent the notices out October 23, 1998 and payment was due by December 7, 1998. For the fiscal year ended June 30, 2000, notices were sent out by August 9, 1999 and we were informed that they hope to get the next year out on a timelier basis.

Section 8.14 Late Fees states "owners/operators who fail to pay the registration fee within the time frames in Section 8.09 shall be subject to a fine of \$25 per tank per year." For the fiscal year ended June 30, 1999 late fees were not automatically added to the billing notices by the computer software as they had been prior to the implementation of the EPA system. Our testing of receipts did not indicate any late payment penalties actually being paid nor could we get any summary reports as previously noted. The department did not manually add the penalties for the fiscal year ended June 30, 2000.

Management needs to improve controls to ensure that program goals are being met and there is compliance with applicable laws and regulations. There is a need for better information and reports from the computer system to assist in program monitoring. The Chief of Management Services informed us that the department may be providing computer assistance to address these issues.

Recommendation

6. Management needs to improve the monitoring of the UST registration program to ensure that billings are timely, outstanding registrations are collected, and penalties are assessed and collected in accordance with regulations.

Managements' Response:

Agree

Fishing and Hunting Licenses

DEM utilizes approximately 100 agents throughout the state to issue fishing and hunting licenses. License booklets with pre-numbered forms are distributed around February of each year. These agents submit monthly payments to the department as licenses are sold. There is an annual reconciliation of the licenses for each agent. However, there is no overall summary indicating the number of licenses distributed, sold, and returned.

The Division of Management Services identified in its fiscal year 2000 Work Plan as one of its objectives to review a better system of distributing and accounting for fishing and hunting licenses. Consideration has been given to the development of a computerized reporting and issuing system with an online component.

Recommendation

7. Determine the feasibility of developing a computerized reporting and issuing system with an online component.

Managements' Response:

Agree

National Heritage Preservation Revolving Fund

Section 42-17.5-3 of the R.I. General Laws created the Natural Heritage Preservation Revolving Fund. The intent of this program is to make loans to nonprofit conservation foundations, cities, towns, or public or private land trusts for the purpose of acquiring property worthy of preservation and to make loans or otherwise provide a source of equity capital for the preservations of open land resources.

The statute established the National Heritage Preservation Commission within the Department of Environmental Management and provides for the department director to serve as Chairman. The statute further establishes a Governor's Advisory Committee consisting of seven members appointed by the Governor. The Committee assists the commission in establishing criteria for determining which projects shall be eligible for loans and other related matters.

Our review of the program indicated that the advisory committee currently consists of only two members. Procedures established by the Commission require that all loans shall be repaid quarterly and within five years. However, we found that the agreement terms for 3 of the 8 loans granted differed from these requirements. One was for a term longer than 5 years, a second contained an annual payment schedule, and a third stipulated a lump-sum repayment within a five-year period of time.

Recommendations

8. Notify the Governor's Office of the vacancies and request that appointments be made to the advisory Committee.

Managements' Response:

Agree

9. Ensure that the Commission follows established rules and regulations relating to loan terms and repayments or, if necessary, make changes to existing policies to better meet the objectives of the fund.

Managements' Response:

Agree

Environmental Response Fund II

Section 23-19.1-23 of the R.I. General Laws established the Environmental Response Fund. The intent of this fund is for emergency response action, site evaluations, remedial action, enforcement, and personnel activities related to environmental problems. Funding is provided by recoveries for actions brought against violators of various environmental laws and regulations. Section 23-19.1-24 of the R.I. General Laws requires the department to prepare and adopt rules and regulations to reasonably ensure program objectives are met.

Our review disclosed that the department has not adopted any written rules and regulations for this program. In addition, we identified one of the three restricted receipt accounts used for this program is having seven percent indirect cost recovery transferred to the State's General Fund contrary to Section 35-4-27 of the R.I. General Laws. For the fiscal year ended June 30, 1999, \$1,260 was transferred as indirect costs.

Recommendations

10. Prepare and adopt rules and regulations for the Environmental Response fund to comply with the Section 23-19.1-24 of the R.I. General Laws.

Managements' Response:

Agree

11. Notify the Office of Accounts and Control that funds are being transferred from a receipt account that is not subject to the provisions of Section 35-4-27 of the R.I. General Laws and request appropriate corrective action be taken so that the funds will be available for their intended purposes.

Managements' Response:

Agree

Water and Air Protection Program Annual Report

Section 42-17.1-2 (z) of the R.I. General Laws requires that the department submit an annual report to the House Fiscal Advisor and the Senate Fiscal Advisor by January 15 of each year on the collection of fines and fees and the uses of these funds by the Water and Air Protection Program (Account 1754-80600). The report was neither prepared nor submitted as required by statute for the fiscal year ended June 30, 1999.

Recommendation

12. Prepare and submit the annual report for the Water and Air Protection Program to the House Fiscal Advisor and the Senate Fiscal Advisor in accordance with Section 42-17.1-2 (z) of the R.I. General Laws.

Managements' Response:

Agree



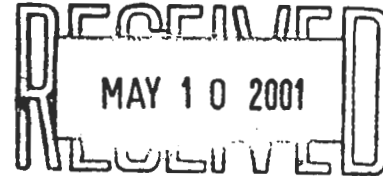
RHODE ISLAND
DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

235 Promenade Street, Providence, RI 02908-5767

TDD 401-831-5508

May 4, 2001

BUREAU OF AUDITS



Mr. Stephen M. Cooper, Chief
Department of Administration
Bureau of Audits,
One Capital Hill,
Providence, RI 02908-5889

Dear Sir:

Pursuant to the Bureau of Audits completion of the fiscal year 1999 restricted funds audit discussed at the April 10th exit conference meeting, the Department of Environmental Management is submitting its response to the recommendations made. In the response is the department plan and timetable for implementation of each specific recommendation. We have attached copies of adjustments sent to the State Controller and internal memorandums to the Chief stating that funds have already been transferred to the appropriate accounts. You should find the explanations and timetables self explanatory.

If you have any questions, please contact Glenn Miller, Chief Management Services at 222-6825 x 4900.

Sincerely,

Frederick Vincent
Frederick Vincent,
Associate Director

XC: Jan Reitsma, Director
Glenn J. Miller, Chief

May 2, 2001

NAME OF REPORT

Department Of Environmental Management Restricted Revenue
Accounts Performance Audit; Fiscal Year ended June 30, 1999

CONTACT PERSON

Glenn Miller, Chief of Management Services
222-6825 x4900

RECOMMENDATION #1

Ensure that there is adequate documentation to support personnel changes, allocations, and adjustments to the various restricted accounts.

RESPONSE:

The department has enclosed the documentation required to support the adjustments sent to Accounts and Control. (adjustment voucher 00704, Jan 28, 1999, form A-40D; Accountant Barbara Canning letter to Glenn Miller)

RECOMMENDATION #2

Submit adjustment vouchers to the Office of Accounts and Control to correct the carry forward balances in the Hunting and Fishing licenses and the Boating Registration accounts due to the duplicate adjustment that was made. (see letter dated October 22, 1998; adjustment voucher 25 01722)

RESPONSE:

The department sent adjustment vouchers to Accounts and Control to correct the carry forward balances.

RECOMMENDATION #3

Comply with section A-16 of the Department of Administration's Procedural Handbook.

RESPONSE:

The department has turned over its accounts receivable file to the state collection agent. The Office of Legal Services is reviewing other delinquent accounts and after review these will be turned over to the collection agent. The department submitted in April of 2001 a list of uncollectable delinquent accounts to the State Controller.

The department is preparing a updated listing to send to the Controller for FY 2002.

RECOMMENDATION #4

Ensure that there is coordination between the Office of Management Services and other DEM offices involved in the process so that information relating to consent agreements, payment schedules, and any changes is available when payments are received and reviewed.

RESPONSE:

The Office of Management Services has undertaken a review of current policy(s) in place within the agency involved with collections in coordination with the office of legal services. A staff member from OMS is in charge of this program. A tracking program currently manual is being automated to show aged accounts. There is a tracking program under the new regulatory permit streamline project that should assist in the tracking by sending the first delinquent collection letters. A thorough review of all delinquent accounts was completed by OMS in the fall of 2000. (policy enclosed)

RECOMMENDATION #5

Consider computerizing the current manual process for accounts receivable that would allow for improved reporting and monitoring.

RESPONSE:

The initial meetings with the Office of Compliance and Inspection regarding computerization of the accounts receivables (Nov's, court decisions, penalties, etc.) are progressing. Target date for coordination policy and implementation with OMS is October 2001.

RECOMMENDATION #6

Management needs to improve the monitoring of the UST registration program to ensure that billings are timely, outstanding registrations are collected, and penalties are assessed and collected in accordance with regulations.

RESPONSE:

Summary reports detailing amounts billed, collected, and outstanding balances for the fiscal year ending June 30, 1999 have not been compiled. Manual conversion of data to the new permit streamline project (for billing and collections) should eliminate the problem of untimely billings, monitoring of outstanding registration fees, and lack of assessment of late payment penalties. OMS has also requested that the division review the existing regulations section 8.09(A)

The Office has estimated that the total amount of dollars to be recovered could be \$75,548 over the life of the program (beyond the time period covered by the audit). Of this amount, it is expected that some dollars will not be recoverable due to bankruptcies, insolvency's, abandonment's, and closures that have not been cross referenced in the database. Overtime has been recently authorized to address the past due late fees. The plan for the collection of past due funds is as follows:

1. The assistant director will authorize a limited amount of overtime to generate collection letters, including past due registration fees and late fees;
2. For those facilities that remain past due when the next round of invoices are issued (anticipated July 2001), the registrations will be held pending payment of the current fee plus all past due amounts;
3. Those facilities that remain past due, and now have unregistered tanks, will be placed on a list for inspection and if applicable, follow-up enforcement.

RECOMMENDATION #7

Determine the feasibility of developing a computerized reporting and issuing system with an online component (for the issuance of fishing and hunting licenses).

RESPONSE:

A summary has been completed by OMS indicating the number of licenses distributed, sold, and returned by agents of the state.

A joint Fish and Wildlife and OMS task force is in place to recommend a full plan to include development of a data base and other automated accounting aspects such as an on-line component by July 31, 2001. It is the departments intention to have this in place by the next fishing season. However if the department requires statutory authority to utilize

credit cards the implementation phase will be delayed until this state policy issue is resolved.

RECOMMENDATION #8

Notify the Governor's Office of the vacancies and request that appointments be made to the Natural Heritage Preservation Advisory Committee.

RESPONSE:

Since receipt of the audit, the last vacancy on the Advisory Committee has been filled. Mr. Mark Caruolo, Director of City Planning for the City of Warwick has accepted the appointment in April 2001.

RECOMMENDATION #9

Ensure that the Commission follows established rules and regulations relating to loan terms and repayments or, if necessary, make changes to existing policies to better meet the objectives of the fund.

RESPONSE:

The DEM representatives to the Advisory Committee and staff will make recommendations regarding changes to the rules and regulations relating to loan terms and repayments. The revisions then will be presented at a public hearing on May 31, 2001 and adopted in June.

RECOMMENDATION #10

Prepare and adopt rules and regulations for the Environmental Response Fund to comply with the Section 23-19.1-24 of the RI General Laws.

RESPONSE:

The DEM Office of Legal Services is working with the Environmental Response group to adopt rules and regulations that comply with the General Statutes. Completion of the rule making is targeted for the fall of FY 2002.

RECOMMENDATION #11

Notify the Office of Accounts and Control that funds are being transferred from a receipt account that is not subject to the provisions of Section 35-4-27 of the RI

General Laws and request appropriate corrective action be taken so that the funds will be available for their intended purposes.

RESPONSE:

The DEM Financial Administrator will be notifying the Office of Accounts and Control that this account is not subject to the provisions of Section 35-4-27. This was a one time occurrence and did not occur in FY 2000. The DEM Financial Administrator will closely monitor those items under the provisions of the Statute on a more timely basis to assure that funding is not removed from an account by the State Controller without statutory permission.

RECOMMENDATION #12

Prepare and submit the annual report for the Water and Air Protection Program to the House Fiscal Advisor and the Senate Fiscal Advisor in accordance with Section 42-17.1-2(z) of the RI General Laws.

RESPONSE:

An annual report for FY99, and FY00 will be submitted to the General Assembly by the Department on or before July 31, 2001. A report will then be forwarded annually to the General Assembly by September 30 for the previous fiscal year.

NO. 15

DATE 1/1/77

1/28/99

ADJUSTMENT VOUCHER

Transaction Codes:

Code	Description
67	Expenditure Credit
80	Billings-Accounts Receivable
81	Receipts-Accounts Receivable
84	Bal. Forward-Accounts Receivable

EXPLANATION: Voucher No. _____ Coding Correction ☐ Per Attached ☐

Approved: _____

DATA ENTRY

Adjust Vo. # 39704

AGENCY ADJUSTMENT REQUEST
STATE OF RHODE ISLAND
DEPARTMENT OF ADMINISTRATION

TO: STATE CONTROLLER

DATE: 24-Nov-98

FROM: DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

SUBJECT: ADJUSTMENT(S) OF personnel

You are respectfully requested to make the following adjustment(s)

DOCUMENT	FROM ACCOUNT NO.	TO ACCOUNT NO.	AMOUNT
1 <u>see attached</u>	<u>1721-80100-210 (280)</u>	<u>1732-80100-210 (1557)</u>	<u>7,378.91</u>
2 _____	<u>1721-80100-280 (280)</u>	<u>1732-80100-280 (1557)</u>	<u>731.99</u>
3 _____	<u>1721-80100-281 (280)</u>	<u>1732-80100-281 (1557)</u>	<u>560.89</u>
4 _____	<u>1721-80100-295 (280)</u>	<u>1732-80100-295 (1557)</u>	<u>1,298.77</u>
5 _____	<u>1721-80100-297 (280)</u>	<u>1732-80100-297 (1557)</u>	<u>150.64</u>
6 _____	<u>1721-80100-298 (280)</u>	<u>1732-80100-298 (1557)</u>	<u>21.06</u>
7 _____	<u>1721-80100-294 (280)</u>	<u>1732-80100-294 (1557)</u>	<u>62.05</u>
8 _____	<u>1721-80100-210 (280)</u>	<u>1732-80200-210 (1576)</u>	<u>4,919.28</u>
9 _____	<u>1721-80100-280 (280)</u>	<u>1732-80200-280 (1576)</u>	<u>488.00</u>
10 _____	<u>1721-80100-281 (280)</u>	<u>1732-80200-281 (1576)</u>	<u>373.92</u>
11 _____	<u>1721-80100-295 (280)</u>	<u>1732-80200-295 (1576)</u>	<u>865.84</u>
12 _____	<u>1721-80100-297 (280)</u>	<u>1732-80200-297 (1576)</u>	<u>100.43</u>
13 _____	<u>1721-80100-298 (280)</u>	<u>1732-80200-298 (1576)</u>	<u>14.04</u>
14 _____	<u>1721-80100-294 (280)</u>	<u>1732-80200-294 (1576)</u>	<u>41.37</u>
EXPLANATION:		TOTAL	<u>17,007.19</u>

To transfer personnel charges allocated to Fish and Wildlife cost center from
the Boat Registration account to the appropriate Fish & Wildlife accounts

COPY


AUTHORIZED AGENT



RHODE ISLAND
DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

DIVISION OF FISH AND WILDLIFE

4808 Tower Hill Road
Wakefield, RI 02879

401 789-3094

401 277-3075

FAX 401 783-4460

TDD 401 831-5508

MEMORANDUM

TO: Donna Brennan, Senior Accountant
RIDEM-Management Services

DATE: October 22, 1998

FROM: Michael L. Lapisky, Deputy Chief - Wildlife Resources *ML*
RIDEM-Division of Fish and Wildlife

SUBJECT: Cost assignments for Linda Jacques and telephone number 222-3576.

Linda Jacques salary should be allocated as follows:

60% 1732-801000 Cost Center 1557 *FISH AND WILDLIFE*
40% 1732-802000 Cost Center 1576 *BOATING REGISTRATION*

That is if it can be done on a weekly basis by her, otherwise, please allocate it by some other time structure quarterly, etc.

Telephone number 222-3576 should be split 4 ways as follows:

- 1) 1732-80100 - 1557 25%
- 2) 1732-80200 - 1576 25%
- 3) 1732-80400 - 1537 25%
- 4) Boating Registration 25%

MLL:mlf

Brennan10-22-98ML.1

RIDEM
OCT 23 11:37
MANAGEMENT SERVICES

1721-80100 TO 1732-80100 and 1732-80200
TRANSFER F&W C/C IN BOAT REGISTRATION'S RESTRICTED ACCT
TO THE APPROPRIATE FISHING AND WILDLIFE LICENSING RESTRICTED ACCTS

		SALARY								
		PAID	210	280	281	295	297	298	294	TOTAL
208	268	10/14/98	1141.84	121.07	86.79	209.48	23.75	3.37	7.38	1593.68
208	268	10/14/98	1156.59	113.92	87.90	209.48	24.35	3.37	9.95	1605.56
208	2359	08/07/98	1156.59	113.92	87.90	209.48	24.35	3.37	9.95	1605.56
208	3179	08/21/98	1703.69	167.81	129.48	314.22	36.52	5.05	14.65	2371.42
208	4026	09/04/98	1408.81	138.78	107.09	245.83	28.60	4.01	12.13	1945.25
208	4838	09/18/98	1351.31	133.11	102.73	237.70	27.64	3.85	11.64	1867.98
208	5436	10/02/98	1658.99	163.42	126.11	271.56	31.58	4.47	14.29	2270.42
208	6361	10/16/98	1401.41	138.04	106.54	240.91	28.01	3.93	12.07	1930.91
208	7069	10/30/98	1318.96	129.92	100.27	225.95	26.27	3.68	11.36	1816.41
TOTALS			12298.19	1219.99	934.81	2164.61	251.07	35.10	103.42	17007.19

732-80100	60%	7,378.91	731.99	560.89	1,298.77	150.64	21.06	62.05	10,204.31
732-80200	40%	4,919.28	488.00	373.92	865.84	100.43	14.04	41.37	6,802.88
		12,298.19	1,219.99	934.81	2,164.61	251.07	35.10	103.42	17,007.19

ADJUSTMENT TRANSMITTAL VOUCHER
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
ACCOUNTS AND CONTROL

FY:00 VO# 25 01722
PAGE 1 OF 1

1 CAPITOL HILL, PROVIDENCE, R.I. 02908

VOUCHER DATE: 06/14/00

DEPARTMENT: ENVIRONMENTAL MANAGEMENT
DIVISION: MANAGEMENT SERVICES

VOUCHER PRINTED: 04/17/01

DESCRIPTION
PERSONNEL COSTS

TOTAL

37,357.54

ORIGINAL VOUCHER	FROM ACCOUNT	FROM BOC	FROM CCNTR		TO ACCOUNT	TO BOC	TO CCNTR	AMOUNT
00000000	1732-80100	0210	0		1721-80100	0210	0	26,928.39
00000000	1732-80100	0280	0		1721-80100	0280	0	2,652.40
00000000	1732-80100	0281	0		1721-80100	0281	0	2,046.79
00000000	1732-80100	0295	0		1721-80100	0295	0	4,891.30
00000000	1732-80100	0296	0		1721-80100	0296	0	193.07
00000000	1732-80100	0297	0		1721-80100	0297	0	568.08
00000000	1732-80100	0298	0		1721-80100	0298	0	77.51

BUDGET

PRE-AUDIT

I HEREBY CERTIFY THAT ALL THE AMOUNTS
LISTED ARE TRUE AND CORRECT.

SIGNATURE-DEPARTMENT HEAD OR AUTHORIZED AGENT

DATE

CONTROLLER COPY

1947

L JACQUES

SALARY AND FRINGE 1721-801

PPE	GROSS	280	281	295	296	297	298	TOTALS
07/10/98								0.00
07/24								0.00
08/07	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
08/21	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
09/04	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
09/18	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
10/02	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
10/16	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
10/30	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
11/13	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
11/27	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
12/11	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
12/25	1,181.73	116.40	89.83	209.48	10.16	24.35	3.37	1,635.32
YTD	12,747.63	1,255.60	968.83	2,304.28	109.66	267.85	37.07	17,690.92
01/08/99	1,181.73	116.40	89.83	209.48	10.16	24.35	3.37	1,635.32
01/22	1,181.73	116.40	89.83	216.14	10.16	25.08	3.37	1,642.71
02/05	1,181.73	116.40	89.83	216.14	10.16	25.08	3.37	1,642.71
02/19	1,181.73	116.40	89.83	216.14	10.16	25.08	3.37	1,642.71
03/05	1,181.73	116.40	89.83	216.14	10.16	25.08	3.37	1,642.71
03/19	1,181.73	116.40	89.83	216.14	10.87	25.08	3.37	1,643.42
04/02	1,181.73	116.40	89.83	216.14	10.87	25.08	3.37	1,643.42
04/16	1,181.73	116.40	89.83	216.14	10.87	25.08	3.37	1,643.42
04/30	1,181.73	116.40	89.83	216.14		25.08	3.37	1,632.55
05/14	1,181.73	116.40	89.83	216.14		25.08	3.37	1,632.55
05/28	1,181.73	116.40	89.83	216.14		25.08	3.37	1,632.55
06/11	1,181.73	116.40	89.83	216.14		25.08	3.37	1,632.55
TOTALS	26928.39	2652.4	2046.79	4891.3	193.07	568.08	77.51	37,357.54

ARY AND FRINGE 1710-100

1947

L JACQUES

SALARY AND FRINGE 1721-801

PPE	GROSS	280	281	295	296	297	298	TOTALS
07/10/98								0.00
07/24								0.00
08/07	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
08/21	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
09/04	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
09/18	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
10/02	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
10/16	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
10/30	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
11/13	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
11/27	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
12/11	1,156.59	113.92	87.90	209.48	9.95	24.35	3.37	1,605.56
12/25	1,181.73	116.40	89.83	209.48	10.16	24.35	3.37	1,635.32
YTD	12,747.63	1,255.60	968.83	2,304.28	109.66	267.85	37.07	17,690.92
01/08/99	1,181.73	116.40	89.83	209.48	10.16	24.35	3.37	1,635.32
01/22	1,181.73	116.40	89.83	216.14	10.16	25.08	3.37	1,642.71
02/05	1,181.73	116.40	89.83	216.14	10.16	25.08	3.37	1,642.71
02/19	1,181.73	116.40	89.83	216.14	10.16	25.08	3.37	1,642.71
03/05	1,181.73	116.40	89.83	216.14	10.16	25.08	3.37	1,642.71
03/19	1,181.73	116.40	89.83	216.14	10.87	25.08	3.37	1,643.42
04/02	1,181.73	116.40	89.83	216.14	10.87	25.08	3.37	1,643.42
04/16	1,181.73	116.40	89.83	216.14	10.87	25.08	3.37	1,643.42
04/30	1,181.73	116.40	89.83	216.14		25.08	3.37	1,632.55
05/14	1,181.73	116.40	89.83	216.14		25.08	3.37	1,632.55
05/28	1,181.73	116.40	89.83	216.14		25.08	3.37	1,632.55
06/11	1,181.73	116.40	89.83	216.14		25.08	3.37	1,632.55
TOTALS	26928.39	2652.4	2046.79	4891.3	193.07	568.08	77.51	37,357.54

AGENCY ADJUSTMENT REQUEST
STATE OF RHODE ISLAND
DEPARTMENT OF ADMINISTRATION

TO: STATE CONTROLLER

DATE: 07-Jul-99

FRO DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

SUBJECT: ADJUSTMENT(S) OF PERSONNEL

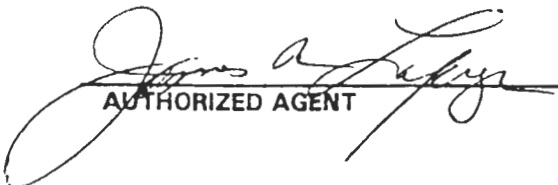
You are respectfully requested to make the following adjustment(s)

DOCUMENT	FROM ACCOUNT NO.	TO ACCOUNT NO.	AMOUNT
1 <u>SEE ATTACHED</u>	<u>1725-10000-210</u>	<u>1732-80601-210</u>	<u>1,502.01</u>
2 _____	<u>1725-10000-280</u>	<u>1732-80601-280</u>	<u>169.59</u>
3 _____	<u>1725-10000-281</u>	<u>1732-80601-281</u>	<u>92.52</u>
4 _____	<u>1725-10000-295</u>	<u>1732-80601-295</u>	<u>216.14</u>
5 _____	<u>1725-10000-297</u>	<u>1732-80601-297</u>	<u>8.96</u>
6 _____	<u>1725-10000-298</u>	<u>1732-80601-298</u>	<u>1.56</u>
7 _____	_____	_____	_____
8 _____	_____	_____	_____
9 _____	_____	_____	_____
10 _____	_____	_____	_____
11 _____	_____	_____	_____
12 _____	_____	_____	_____
13 _____	_____	_____	_____
14 _____	_____	_____	_____

EXPLANATION:

TOTAL 1,990.78

TO TRANSFER SALARY & BENEFITS FOR TROUT STAMP


AUTHORIZED AGENT

AGENCY ADJUSTMENT REQUEST
STATE OF RHODE ISLAND
DEPARTMENT OF ADMINISTRATION

0

TO: STATE CONTROLLER

DATE: 01-Jul-99


FROM DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

SUBJECT: ADJUSTMENT(S) OF PERSONNEL

You are respectfully requested to make the following adjustment(s)

DOCUMENT	FROM ACCOUNT NO.	TO ACCOUNT NO.	AMOUNT
1 <u>SEE ATTACHED</u>	<u>1725-10000-210</u>	<u>1732-80601-210</u>	<u>37,796.24</u>
2 _____	<u>1725-10000-280</u>	<u>1732-80601-280</u>	<u>4,284.65</u>
3 _____	<u>1725-10000-281</u>	<u>1732-80601-281</u>	<u>2,327.81</u>
4 _____	<u>1725-10000-295</u>	<u>1732-80601-295</u>	<u>5,367.13</u>
5 _____	<u>1725-10000-297</u>	<u>1732-80601-297</u>	<u>231.06</u>
6 _____	<u>1725-10000-298</u>	<u>1732-80601-298</u>	<u>39.17</u>
7 _____	<u>1725-10000-294</u>	<u>1732-80601-294</u>	<u>270.68</u>
8 _____	_____	_____	_____
9 _____	_____	_____	_____
10 _____	_____	_____	_____
11 _____	_____	_____	_____
12 _____	_____	_____	_____
13 _____	_____	_____	_____
14 _____	_____	_____	_____
EXPLANATION:	TOTAL		<u>50,316.74</u>

TO TRANSFER SALARY & BENEFITS FOR TROUT STAMP


AUTHORIZED AGENT

1999

see n80 for a40d

1725-10000 to 1732-80601

Richard Enser

C/C	V#	pp	PAID	SALARY 210	ERS 280	FICA 281	HEALTH 295	DENTAL 287	VISION 298	ERS HI 294	TOTAL
818	22304	26	06/25/99	1051.4	118.7	64.76	151.29	6.27	1.09	0.00	1393.51
828	22304	26	06/25/99	375.5	42.39	23.13	54.03	2.24	0.39	0.00	497.68
807	22304	26	06/25/99	75.11	8.5	4.63	10.82	0.45	0.08	0.00	99.59
818	21415	25	06/11/99	751.00	84.79	46.26	108.07	4.48	0.78	0.00	995.38
828		25	06/11/99	600.80	67.83	37.00	86.45	3.58	0.62	0.00	796.28
899		25	06/11/99	150.21	16.97	9.26	21.62	0.90	0.16	0.00	199.12
828	20275	24	05/28/99	600.80	67.83	37.00	86.45	3.58	0.62	0.00	796.28
807		24	05/28/99	901.21	101.76	55.52	129.69	5.38	0.94	0.00	1194.50
818	19395	23	05/14/99	751.00	84.79	46.26	108.07	4.48	0.78	0.00	995.38
828		23	05/14/99	1047.79	118.21	64.19	164.94	15.40	0.95	0.00	1411.48
818	18940	22	04/30/99	751.00	84.79	46.26	108.07	4.48	0.78	0.00	995.38
828		22	04/30/99	751.01	84.80	46.26	108.07	4.48	0.78	0.00	995.40
899	17918	21	04/16/99	150.20	16.95	9.25	21.61	0.89	0.15	1.38	200.43
818		21	04/16/99	600.80	67.83	37.00	86.45	3.58	0.62	5.52	801.80
828		21	04/16/99	751.01	84.81	46.27	108.08	4.49	0.79	6.92	1002.37
828	17063	20	04/02/99	751.00	84.79	46.26	108.07	4.48	0.78	6.91	1002.29
818		20	04/02/99	600.80	67.83	37.00	86.45	3.58	0.62	5.52	801.80
899		20	04/02/99	150.21	16.97	9.26	21.62	0.90	0.16	1.39	200.51
828	16105	19	03/19/99	901.20	101.75	55.51	129.68	5.37	0.93	8.29	1202.73
818		19	03/19/99	600.81	67.84	37.01	86.46	3.59	0.63	5.53	801.87
828	15333	18	03/05/99	751.00	87.79	46.26	108.07	4.48	0.78	6.46	1004.84
899		18	03/05/99	751.01	84.80	46.26	108.07	4.48	0.78	6.46	1001.86
828	14391	17	02/19/99	1051.40	118.70	64.76	151.29	6.27	1.09	9.04	1402.55
818		17	02/19/99	300.40	33.91	18.50	43.22	1.79	0.31	2.58	400.71
807		17	02/19/99	150.21	16.98	9.26	21.63	0.90	0.16	1.30	200.44
818	13372	16	02/05/99	751.00	84.79	46.26	108.07	4.48	0.78	6.46	1001.84
828		16	02/05/99	450.60	50.87	27.75	64.84	2.68	0.46	3.87	601.07
899		16	02/05/99	150.20	16.95	9.25	21.81	0.89	0.15	1.29	200.34
807		16	02/05/99	150.21	16.98	9.26	21.62	0.91	0.17	1.30	200.45
807	12585	15	01/22/99	901.20	101.75	55.51	129.68	5.37	0.93	7.75	1202.19
828		15	01/22/99	450.60	50.87	27.75	64.84	2.68	0.46	3.87	601.07
899		15	01/22/99	150.21	16.97	9.26	21.62	0.91	0.17	1.30	200.44
807	11889	14	01/08/99	450.60	50.87	27.75	62.84	2.61	0.46	3.87	599.00
828		14	01/08/99	236.03	26.64	14.53	32.91	1.36	0.24	2.03	313.74
899		14	01/08/99	815.38	92.08	50.24	113.73	4.73	0.86	7.02	1084.04
818	10857	13	12/24/98	901.20	101.75	55.51	125.68	5.22	0.93	7.75	1198.04
828		13	12/24/98	600.81	67.84	37.01	83.80	3.48	0.63	5.17	798.74
818	9952	12	12/11/98	751.00	84.79	46.26	104.74	4.35	0.78	6.46	998.38
828		12	12/11/98	600.80	67.83	37.00	83.79	3.48	0.62	5.16	798.68
899		12	12/11/98	150.21	16.97	9.26	20.95	0.87	0.16	1.30	199.72
818	8939	11	11/27/98	751.00	84.79	46.26	104.74	4.35	0.78	6.46	998.38
899		11	11/27/98	150.20	16.95	9.25	20.94	0.87	0.15	1.29	199.65
828		11	11/27/98	600.81	67.85	37.01	83.80	3.46	0.63	5.17	798.75
899	8084	10	11/13/98	600.80	67.83	37.00	83.79	3.48	0.62	5.16	798.68
818		10	11/13/98	751.00	84.79	46.26	104.74	4.35	0.78	6.46	998.38
807		10	11/13/98	150.21	16.97	9.26	20.95	0.87	0.16	1.30	199.72
807	7072	9	10/30/98	901.20	101.75	55.51	125.68	5.22	0.93	7.75	1198.04
828		9	10/30/98	300.40	33.91	18.50	41.89	1.74	0.31	2.58	399.33
899		9	10/30/98	300.41	33.93	18.51	41.91	1.74	0.32	2.59	399.41
899	6364	8	10/16/98	941.55	106.30	57.99	131.31	5.45	0.97	8.09	1251.66
807		8	10/16/98	470.77	53.15	28.99	65.65	2.72	0.48	4.04	625.80
828		8	10/16/98	89.69	10.14	5.54	12.52	0.53	0.11	0.79	119.32
828	5439	7	10/02/98	450.60	50.87	27.75	62.84	2.61	0.46	3.87	599.00
818		7	10/02/98	450.60	50.87	27.75	62.84	2.61	0.46	3.87	599.00
807		7	10/02/98	450.60	50.87	27.75	62.84	2.61	0.46	3.87	599.00
899		7	10/02/98	150.21	16.98	9.27	20.96	0.87	0.18	1.31	199.78
818	4841	6	09/18/98	1351.80	152.62	83.26	188.53	7.83	1.40	11.82	1797.06
899		6	09/18/98	150.21	16.97	9.26	20.95	0.87	0.18	1.30	199.72
818	4029	5	09/04/98	1502.01	169.59	92.52	209.48	8.70	1.56	12.92	1996.78
828	3182	4	08/21/98	751.00	84.79	46.26	104.74	4.35	0.78	6.46	998.38
818		4	08/21/98	751.01	84.80	46.26	104.74	4.35	0.78	6.46	998.40
828	2352	3	08/07/98	600.80	67.83	37.00	83.79	3.46	0.62	5.16	798.68
818		3	08/07/98	751.00	84.79	46.26	104.74	4.35	0.78	6.46	998.38
899		3	08/07/98	150.21	16.97	9.26	20.95	0.87	0.18	1.30	199.72
818	1520	2	07/24/98	1502.01	169.59	92.52	209.48	8.70	1.56	12.92	1996.78
828	538	1	07/10/98	1015.85	124.64	82.58	146.63	5.93	1.09	6.70	1363.42
818		1	07/10/98	435.37	53.44	28.82	62.85	2.55	0.47	2.88	584.38
										0.00	
										0.00	
TOTALS				37796.24	4284.65	2327.81	5367.13	231.06	39.17	270.68	50316.74

TO: GLENN MILLER

FROM: BARBARA CANNING

ADJUSTMENTS FOR RICHARD ENSERS PAY FOR 1999 WAS ADJUSTED FROM 1725-10000 TO 1732-80601 ON ADJUSTMENTS #1978 & #2123 AT THE END OF THE FISCAL 1999 YEAR. I HAVE NOT SEEN WHERE ANY MORE ADJUSTMENTS HAVE BEEN MADE FOR ENSER OR THE REVERSAL OF THIS ADJUSTMENT HAVE BEEN MADE..

ON JUNE 30, 1999, AN ADJUSTMENT WAS MADE FOR \$64,293.62 TO TRANSFER CHRIS ORDZIE PAY FROM 1721-10200 TO 1754-80600
ANOTHER ADJUSTMENT WAS MADE 6/20/00 TO TRANSFER \$50,000.00 OF CHRIS ORDZIE PAY FROM 1721-10200 TO 1754-80600

ON 1/28/99 ADJUSTMENT #704 FOR \$17,007.19 WAS MADE TO TRANSFER TH PAYOLL FOR ALL THE EMPLOYEES USING COST CENTER 0208 BETWEEN 7/1098 TO 10/30/98 TO 1732-80100 AND 1732-80200.

ON 6/30/99 ADJUSTMENT 1947 WAS MADE TO TRANFERS LINDA JACQUES PAYROLL TO 1732-80100.

ON 6/14/00 AND ADJUSTMENT WAS MADE TO REVERSE ADJUSTMENT #1947 WHICH REVERSED NOT ONLY THE PAYROLL OF LINDA JACQUES THAT WAS DUPLICATED, BUT ALSO THE PAY FROM 11/1/98 TO 6/11/99.



RHODE ISLAND
DEPARTMENT OF ENVIRONMENTAL MANAGEMENT


235 Promenade Street, Providence, RI 02908-5767

TDD 401-831-5508

Office of Management Services (401) 222-6825
Fax (401) 222-3869

MEMORANDUM

To: Lawrence C. Franklin Jr.
State Controller

From: Terrence Maguire 
Administrator, Financial Management

Subject: Restricted Revenue Audit

Date: May 8, 2001

The Bureau of Audits performed an audit of the Department of Environmental Management's Restricted Revenue Accounts for the fiscal year ended June 30, 1999. Included in their findings was a recommendation to notify the Office of Accounts and Control that the seven percent indirect cost recovery was applied on several occasions to the Environmental Response Fund Account, which is exempt per RIGL 35-4-27.

As stated in recommendation 11, the Department is requesting that the appropriate corrective action be taken so that the \$1,260 will be available for the intended purposes of the Environmental Response Fund.

enclosure

cc:
Fred Vincent, DEM, w/enclosure